

Valley View Community Center,  
Danboro, PA  
Vauxhall Community Camp Fund,  
Vauxhall, NJ  
Veterans Housing Development,  
Los Angeles, CA  
Victims Intervention Program, Inc.,  
Atlantic City, NJ  
Victor Saints Youth Football Cheerleading  
Association, Victor, NY  
Vision Community Redevelopment  
Corporation, Newark, NJ  
Visual Language Project, Philadelphia, PA  
Visual Relativity, Trenton, NJ  
Waterloo Education Foundation, Inc.,  
Waterloo, NY  
We Support the Arts, Bayonne, NJ  
Welcome Lake Fire & Dive Rescue, Inc.,  
Beach Lake, PA  
West Philadelphia New Life  
Community Development Corporation,  
Philadelphia, PA  
West Philadelphia on the Move, Inc.,  
Philadelphia, PA  
What If Organization, Yardley, PA  
White Haven Area Babe Ruth,  
White Haven, PA  
Wild New Jersey, Inc., Hawthorn, NJ  
William Penn Charities, Inc., Wyncote, PA  
Wimpfheimer Family Foundation, Ltd.,  
Tenafly, NJ  
Women Advocating Global Equality, Inc.,  
Sciota, PA  
Womens Pavilion Pan Am 2001, Inc.,  
Buffalo, NY  
Word of Life Community Development  
Corporation, Brick, NJ  
Work First, Inc., Little Falls, NJ  
YHM, Inc., Trenton, NJ  
Zion Community Health & Wellness  
Center, Red Bank, NJ

Zoe Life Enrichment Foundation, Inc.,  
Harrisburg, PA

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

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## **Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code**

### **Announcement 2005-86**

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section

170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on November 28, 2005, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

The Adelphi Foundation, Inc.  
Adelphi, MD

Anaheim Cinco De Mayo Festivals, Inc.  
Los Angeles, CA

Metro Housing Partnership, Inc.  
Arlington, TX

Summerside, Inc.  
Vallejo, CA